VILLAGES

Tax bill comes out June 1
Villages collect through end of October
Villages return unpaids to County by
November 15
Unpaids are relevied on following
January Town & County tax bills

TOWNS INSTALLMENT PAYMENTS

Tax bill comes out January 1
Town & County taxes on one bill
Tax bill may include village and/or school
Relevy
Towns collect through January 31
Towns return installments to County in
February

County collects 2nd installment -July 1

TOWNS Full Payments

Tax bill comes out January 1
Town & County taxes on one bill
Tax bill may include village and/or school
Relevy
Towns collect through March 31
Towns return unpaids to County in

April for collection

OUTLYING SCHOOLS FULL PAYMENTS

Tax bill comes out September 1 Schools collect through end of October Schools return unpaids to County by November 15 Unpaids are relevied on following January Town & County tax bills

COUNTY

Relevies unpaid villages and schools on January Town & County bill

Pays off Village and School relevies on April 1
Collects 2nd half of Lansing and Newfield school taxes
Pays off Lansing and Newfield for installments in October
Collects unpaid Ithaca City School Taxes for outlying parcels
Pays off Ithaca City School each month w/final closeout
Payment in November

Collects 2nd Installment of Town & County taxes
Collects Town & County unpaid taxes
Towns collect their warrant amount first
Maintains Tax Rolls
Maintains all payment information
Maintains all delinquent information

CITY

County Taxes (City Properties)

Tax bill comes out January 1
County tax is collected by itself on tax bill
City collects through March 31
City returns unpaids to County in
April for collection

OUTLYING SCHOOLS INSTALLMENT PAYMENTS

(LANSING & NEWFIELD)

Tax bill comes out September 1
Schools collect first half in September
Schools send installments to County in
October
County pays off schools

County collects 2nd –March 1

ITHACA CITY SCHOOL DISTRICT OUTLYING PARCELS

Tax bill comes out October 1 School collects through end of December School returns unpaids to County in January County collects unpaids

ITHACA CITY SCHOOL DISTRICT CITY PARCELS

Tax bill comes out October 1
School collects through end of December
School returns unpaids to City in January
For City properties only
City collects unpaids for City properties

CITY City Taxes (City Properties)

Tax bill comes out January 1 (1st payment)
Tax bill comes out June 1 (2nd payment)
(no option on two payments)
City tax is on bill only
City collects all taxes
City does not return city taxes to County